

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11 Case No.**  
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**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
:  
**Debtors.** : **(Jointly Administered)**  
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**ORDER GRANTING MOTION OF THE DEBTORS PURSUANT  
TO SECTIONS 327(e) AND 328(a) OF THE BANKRUPTCY CODE  
AND RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY  
PROCEDURE FOR AUTHORIZATION TO AMEND THE ORDER  
APPROVING RETENTION OF MCKEE NELSON LLP, AS SPECIAL  
COUNSEL TO THE DEBTORS, NUNC PRO TUNC TO THE COMMENCEMENT DATE**

Upon consideration of the Motion of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases (together, the "Debtors"), dated March 10, 2009, pursuant to Sections 327(e) and 328(a) of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the ("Bankruptcy Rules") for Authorization to Amend the Order Approving Retention of McKee Nelson LLP ("McKee"), as Special Counsel to the Debtors, *Nunc Pro Tunc* to the Commencement Date (the "Motion"); and upon consideration of the Court's prior order dated November 5, 2008, approving the retention of McKee as special tax counsel to the Debtors (the "Original Retention Order"), which is annexed to the Motion; and upon the declaration of Jeffrey Johnson, Esq. (the "Johnson Declaration"), which is annexed to the Motion; and the Court being satisfied, based on the representations made in the Motion and the Johnson Declaration, that the employment of McKee for certain limited non-tax matters, as more fully set forth in the Motion (the "Supplemental Matters"), in addition to the matters described in the Original Retention Order, is necessary and would be in the best

interests of the Debtors and their estates; and the Court being satisfied, based on the representations made in the Motion and the Johnson Declaration, that McKee represents no interest adverse to the Debtors or the Debtors' estates with respect to the Supplemental Matters, under section 327 of the Bankruptcy Code as modified by section 1107(b); and it appearing that the Court has jurisdiction to consider the Motion; and it appearing that due notice of the Motion has been given and no further notice need be given; and upon the proceedings before the Court; and good and sufficient cause appearing: and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Motion is approved; and it is further

ORDERED that, except as expressly provided herein, the terms of McKee's retention by the Debtors for the Tax Matters (as defined in the Motion), as approved under the Original Retention Order, shall remain unchanged and such Order shall remain in full force and effect; and it is further

ORDERED that, pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, the Debtors are authorized to employ and retain McKee as special counsel to the Debtors, for, in addition to the Tax Matters, the Supplemental Matters identified in the Motion in accordance with McKee's normal rates in effect from time to time and its disbursement policies; and it is further

ORDERED that McKee shall be compensated for both the Tax Matters and the Supplemental Matters in accordance with the substantive standards set forth in section 328(a) of the Bankruptcy Code and shall file applications in compliance with the Bankruptcy Code, applicable Bankruptcy Rules, local rules of the Court and such other procedures as may be fixed by order of this Court.

Dated:

New York, New York

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THE HONORABLE JAMES M. PECK,  
UNITED STATES BANKRUPTCY JUDGE